

**FINANCE COMMITTEE POLICY**  
**Fauquier County, Virginia**

Policy Title:	No.	Effective Date
Budget Adjustment Guidelines	2	March 5, 2001

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**I. Purpose**

The purpose of the Transfer and Supplemental Appropriation policy is to establish the procedures for processing requests to change the Board of Supervisors adopted fiscal plan and to set forth the specific approvals required to implement proposed changes.

**II. Scope**

This policy applies to all General County Government departments and agencies, and the School Division.

**III. Form**

The attached Budget Action Form will be used for the submission and approval process of the Budget Adjustment Guidelines Policy.

**IV. Process**

**A. Transfers:** A transfer involves the movement of budgetary appropriations within a departmental or agency budget or between agency budgets, provided that all actions take place within the same Fund.

1. To initiate a request for transfer the initiating department(s) shall complete a Budget Action Form (BAF).
2. This form shall be reviewed by the Budget Office which shall be tasked with reviewing the justification for the transfer and providing a written statement of findings and recommendations.
3. All requests for budget transfers must provide justification and be signed by the initiating department head(s).

**B. Transfer Approval (Between Departments in the Same Fund):**

1. The Budget Office is the approval authority for inter-departmental transfers of \$6,000 or less.
2. The County Administrator is the approval authority for inter-departmental transfer requests between \$6,001 and \$25,000.

3. The Finance Committee is the approval authority for inter-departmental transfers above \$25,000.
4. The Board of Supervisors is the approval authority, upon review and recommendation of the Finance and Personnel Committees, for all transfer requests to establish full-time or part-time permanent positions or any action that would create a multi-year financial commitment.
5. The Board of Supervisors is the approval authority, upon recommendation of the Finance Committee, for all requests to transfer appropriations from the Undedicated Contingency Reserve or a Dedicated Contingency Reserve
6. The initiating Department(s) may appeal a determination of the Budget Office to the County Administrator.
7. Initiating Department(s) that do not report to County Administration may appeal a determination of the County Administrator to the Finance Committee.
8. Transfers within School Division budget categories shall be in conformance with the adopted School Board transfer policy.

**C. Transfer Approval (Within a Department):**

1. Constitutional officers have approval authority of intra-departmental transfers within their organizations of \$6,000 or less. BAF's related to these adjustments will be processed through the Budget Office for tracking purposes.
2. The Budget Office is the approval authority for all other intra-departmental transfers of \$6,000 or less.
3. The County Administrator is the approval authority for all intra-departmental transfers over \$6,000.
4. The Board of Supervisors is the approval authority, upon review and recommendation of the Finance and Personnel Committees, for all transfer requests to establish full-time or part-time permanent positions or any action that would create a multi-year financial commitment.
5. The Board of Supervisors is the approval authority, upon recommendation of the Finance Committee, for all requests to transfer appropriations from the Undedicated Contingency Reserve or a Dedicated Contingency Reserve.
6. The initiating Department(s) may appeal a determination of the Budget Office to the County Administrator.
7. Initiating Department(s) that do not report to County Administration may appeal a determination of the County Administrator to the Finance Committee.

**D. Supplemental Appropriations:** Supplemental Appropriations involve actions that increase the overall budget appropriation for the County Budget or a Fund contained therein. Funding sources for these changes may include grants, unanticipated revenues, inter-Fund transfers or the use of Fund Balance.

**E. Supplemental Appropriation Approval:**

1. All requests for supplemental appropriation require Board of Supervisors approval upon recommendation of the Finance Committee.
2. All requests shall require submission of a Budget Action Form request and shall contain the written recommendation of the Budget Office and the Finance Committee.

**F. Supplemental Appropriation – Public Hearing**

1. The State of Virginia requires a public hearing when supplements to the budget exceed the lesser of \$500,000 or 1% of the total budget.
2. The Budget Office has administrative responsibility to ensure the Code of Virginia requirements are met in regard to budget adjustments.

**G. School Categorical Transfer:**

For the purpose of this policy, transfers between School budgetary categories shall also require Board of Supervisors approval, provided that the School Budget was approved using categorical appropriations.

1

**H. Capital Improvement Program (CIP) Fund Transfer:**

The Board of Supervisors is the approval authority, upon recommendation from the Finance Committee, for all requests for transfer between CIP projects.

**BUDGET ACTION FORM**  
**FY 200\_\_**

DEPARTMENT OR ORGANIZATION: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

DEPARTMENT HEAD SIGNATURE: \_\_\_\_\_

TOPIC: \_\_\_\_\_

EXPLANATION:

**FUNDING SUMMARY (Where the money is coming from..)**

\_\_\_\_\_ Supplemental Appropriation OR \_\_\_\_\_ Transfer

CATEGORY *	DOLLAR AMOUNT	BUDGET CODE
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**TOTAL**

\* Category or source of funding may be the Undedicated Contingency Reserve, a dedicated reserve, State funding, federal funding or other funding source.

**BUDGET OFFICE RECOMMENDATION/APPROVAL:**

(Circle One) YES NO Date \_\_\_\_\_

**COUNTY ADMINISTRATION APPROVAL:** (Circle One) YES NO Date \_\_\_\_\_

**FINANCE COMMITTEE ACTION**

Finance Committee DATE: \_\_\_\_\_

☐ APPROVED ☐ NOT APPROVED ☐ TABLED UNTIL: \_\_\_\_\_

CONSENT/ REGULAR AGENDA

BOARD OF SUPERVISORS APPROVAL (Circle One)  
INITIALS: \_\_\_\_\_

YES NO DATE: \_\_\_\_\_

**BUDGET INFORMATION**

**FROM**  
R/E BUDGET CODE AMOUNT

**TO**  
BUDGET CODE AMOUNT

**TOTAL:**

**ACCOUNTING INFORMATION**

ACCOUNTING AUTHORIZATION \_\_\_\_\_

DATE: \_\_\_\_\_

DATE RECEIVED: \_\_\_\_\_

BATCH CODE: \_\_\_\_\_

DATE ENTERED: \_\_\_\_\_